



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: September 14, 2010

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2010 Interim Financial Statements For The Twelve Months Ended June 30, 2010

RECOMMENDATION: That Council:

- A. Accept the Fiscal Year 2010 Interim Financial Statements for the Year Ended June 30, 2010; and
- B. Hear a report from staff on the General Fund's preliminary year-end results of revenues and expenditures in relation to budget as of June 30, 2010

DISCUSSION:

The accompanying interim financial statements (Attachment) present the preliminary year-end revenues and expenditures, with a comparison to budgeted amounts, for the fiscal year ended June 30, 2010. Revenues and expenditures will continue to be analyzed and, as necessary, further adjusted in the next few weeks in preparation for the annual independent financial audit.

Each month staff provides City Council with interim financial statements that provide a status of revenues and expenditures in relation to budget. In those interim reports, the focus is on identifying any material variances and, if appropriate, any adjustments to the budget that may be required. At year-end, however, the focus is on providing a summary of the final results of operations and their impacts on reserve balances, and to help understand material favorable and unfavorable variances from budget.

Staff will present a preliminary report of year-end revenues and expenditures for the General Fund. The information presented in this report has not yet been audited by our independent financial auditors. The staff report on revenues will include most of the year-end revenue accruals for the General Fund; however the sales tax accrual will be an estimate because final amounts for the quarter ended June 30, 2010, will not be known until the end of September. The expenditure report will include actual expenditures of the General Fund through June 30.

ATTACHMENT: Preliminary Interim Financial Statements for the Twelve Months
Ended June 30, 2010

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Samario, Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	104,201,004	99,722,469	-	4,478,535	95.7%
Expenditures	103,445,523	99,332,791	198,551	3,914,181	96.2%
<i>Addition to / (use of) reserves</i>	<u>755,481</u>	<u>389,678</u>	<u>(198,551)</u>		
WATER OPERATING FUND					
Revenue	34,188,296	34,060,303	-	127,993	99.6%
Expenditures	37,418,635	32,077,171	1,018,767	4,322,697	88.4%
<i>Addition to / (use of) reserves</i>	<u>(3,230,339)</u>	<u>1,983,132</u>	<u>(1,018,767)</u>		
WASTEWATER OPERATING FUND					
Revenue	14,828,850	14,574,220	-	254,630	98.3%
Expenditures	16,070,288	14,745,201	189,485	1,135,602	92.9%
<i>Addition to / (use of) reserves</i>	<u>(1,241,438)</u>	<u>(170,981)</u>	<u>(189,485)</u>		
DOWNTOWN PARKING					
Revenue	6,762,290	6,825,360	-	(63,070)	100.9%
Expenditures	8,195,457	7,250,869	156,547	788,041	90.4%
<i>Addition to / (use of) reserves</i>	<u>(1,433,167)</u>	<u>(425,509)</u>	<u>(156,547)</u>		
AIRPORT OPERATING FUND					
Revenue	12,440,678	14,462,037	-	(2,021,359)	116.2%
Expenditures	12,723,593	12,030,479	68,655	624,459	95.1%
<i>Addition to / (use of) reserves</i>	<u>(282,915)</u>	<u>2,431,558</u>	<u>(68,655)</u>		
GOLF COURSE FUND					
Revenue	2,380,438	1,795,462	-	584,976	75.4%
Expenditures	2,785,158	2,411,308	11,617	362,234	87.0%
<i>Addition to / (use of) reserves</i>	<u>(404,720)</u>	<u>(615,846)</u>	<u>(11,617)</u>		
INTRA-CITY SERVICE FUND					
Revenue	6,413,270	5,842,871	-	570,399	91.1%
Expenditures	6,675,097	5,609,429	5,321	1,060,346	84.1%
<i>Addition to / (use of) reserves</i>	<u>(261,827)</u>	<u>233,442</u>	<u>(5,321)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
FLEET REPLACEMENT FUND					
Revenue	1,779,868	1,907,735	-	(127,867)	107.2%
Expenditures	3,821,874	1,028,876	1,530,061	1,262,937	67.0%
Addition to / (use of) reserves	(2,042,006)	878,858	(1,530,061)		
FLEET MAINTENANCE FUND					
Revenue	2,530,238	2,540,238	-	(10,000)	100.4%
Expenditures	2,631,703	2,279,897	72,087	279,719	89.4%
Addition to / (use of) reserves	(101,465)	260,341	(72,087)		
SELF INSURANCE TRUST FUND					
Revenue	6,073,674	6,013,187	-	60,487	99.0%
Expenditures	6,999,840	5,664,213	137,216	1,198,411	82.9%
Addition to / (use of) reserves	(926,166)	348,974	(137,216)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,435,147	2,446,401	-	(11,254)	100.5%
Expenditures	2,630,280	2,285,576	5,108	339,597	87.1%
Addition to / (use of) reserves	(195,133)	160,825	(5,108)		
WATERFRONT FUND					
Revenue	11,534,538	11,525,572	-	8,966	99.9%
Expenditures	12,073,449	11,481,978	94,006	497,465	95.9%
Addition to / (use of) reserves	(538,911)	43,594	(94,006)		
TOTAL FOR ALL FUNDS					
Revenue	205,568,291	201,715,855	-	3,852,435	98.1%
Expenditures	215,470,898	196,197,788	3,487,422	15,785,688	92.7%
Addition to / (use of) reserves	(9,902,607)	5,518,067	(3,487,422)		

**** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	17,405,682	16,149,552	1,256,130	92.8%	18,748,466
Property Taxes	23,426,345	23,039,699	386,646	98.3%	23,237,116
Utility Users Tax	6,916,329	6,993,740	(77,411)	101.1%	6,857,992
Transient Occupancy Tax	11,351,970	11,342,119	9,851	99.9%	12,315,248
Franchise Fees	3,775,000	3,373,315	401,685	89.4%	2,945,234
Business License	2,273,300	2,188,577	84,723	96.3%	2,296,647
Real Property Transfer Tax	325,800	383,552	(57,752)	117.7%	284,367
<i>Total</i>	<u>65,474,426</u>	<u>63,470,554</u>	<u>2,003,872</u>	<u>96.9%</u>	<u>66,685,071</u>
LICENSES & PERMITS					
Licenses & Permits	179,000	185,073	(6,073)	103.4%	188,550
<i>Total</i>	<u>179,000</u>	<u>185,073</u>	<u>(6,073)</u>	<u>103.4%</u>	<u>188,550</u>
FINES & FORFEITURES					
Parking Violations	2,582,774	2,342,617	240,157	90.7%	2,317,518
Library Fines	117,318	125,686	(8,368)	107.1%	103,567
Municipal Court Fines	150,000	173,248	(23,248)	115.5%	182,517
Other Fines & Forfeitures	175,000	190,211	(15,211)	108.7%	-
<i>Total</i>	<u>3,025,092</u>	<u>2,831,761</u>	<u>193,331</u>	<u>93.6%</u>	<u>2,603,602</u>
USE OF MONEY & PROPERTY					
Investment Income	941,951	1,089,077	(147,126)	115.6%	1,395,746
Rents & Concessions	406,436	403,247	3,189	99.2%	409,138
<i>Total</i>	<u>1,348,387</u>	<u>1,492,324</u>	<u>(143,937)</u>	<u>110.7%</u>	<u>1,804,884</u>
INTERGOVERNMENTAL					
Grants	2,307,577	809,239	1,498,338	35.1%	2,190,631
Vehicle License Fees	200,000	278,321	(78,321)	139.2%	270,849
Reimbursements	17,500	12,891	4,610	73.7%	-
<i>Total</i>	<u>2,525,077</u>	<u>1,100,451</u>	<u>1,424,626</u>	<u>43.6%</u>	<u>2,461,479</u>
FEES & SERVICE CHARGES					
Finance	858,930	828,026	30,904	96.4%	821,108
Community Development	4,425,717	4,552,259	(126,542)	102.9%	4,553,385
Recreation	2,448,499	2,243,867	204,632	91.6%	2,539,936
Public Safety	550,543	462,825	87,718	84.1%	384,691
Public Works	4,614,873	5,237,393	(622,520)	113.5%	4,483,220
Library	775,452	784,807	(9,355)	101.2%	785,561
Reimbursements	5,809,367	5,749,148	60,219	99.0%	5,171,758
<i>Total</i>	<u>19,483,381</u>	<u>19,858,325</u>	<u>(374,944)</u>	<u>101.9%</u>	<u>18,739,659</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,641,824	1,619,013	22,811	98.6%	3,072,625
Indirect Allocations	7,238,105	7,238,105	-	100.0%	6,478,919
Operating Transfers-In	3,285,712	1,926,862	1,358,850	58.6%	2,725,831
<i>Total</i>	<u>12,165,641</u>	<u>10,783,980</u>	<u>1,381,661</u>	<u>88.6%</u>	<u>12,277,375</u>
TOTAL REVENUES	<u>104,201,004</u>	<u>99,722,469</u>	<u>4,478,535</u>	<u>95.7%</u>	<u>104,760,621</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	747,750	700,132	-	47,618	93.6%	
<i>Total</i>	<u>747,750</u>	<u>700,132</u>	<u>-</u>	<u>47,618</u>	93.6%	<u>808,082</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,099,358	2,059,320	-	40,038	98.1%	
<i>Total</i>	<u>2,099,358</u>	<u>2,059,320</u>	<u>-</u>	<u>40,038</u>	98.1%	<u>2,130,534</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,324,103	1,235,043	-	89,060	93.3%	
LABOR RELATIONS	187,984	166,183	-	21,801	88.4%	
CITY TV	433,943	406,059	5	27,879	93.6%	
<i>Total</i>	<u>1,946,030</u>	<u>1,807,285</u>	<u>5</u>	<u>138,740</u>	92.9%	<u>2,147,045</u>
<u>Administrative Services</u>						
CITY CLERK	773,167	680,547	2,021	90,599	88.3%	
HUMAN RESOURCES	1,190,764	1,055,898	-	134,866	88.7%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	182,921	157,726	-	25,195	86.2%	
<i>Total</i>	<u>2,146,852</u>	<u>1,894,171</u>	<u>2,021</u>	<u>250,660</u>	88.3%	<u>1,936,503</u>
<u>Finance</u>						
ADMINISTRATION	631,402	631,934	7,495	(8,028)	101.3%	
TREASURY	430,819	382,312	1,700	46,807	89.1%	
CASHIERING & COLLECTION	425,648	409,010	-	16,638	96.1%	
LICENSES & PERMITS	387,383	375,163	-	12,220	96.8%	
BUDGET MANAGEMENT	355,928	362,686	-	(6,758)	101.9%	
ACCOUNTING	387,205	420,914	-	(33,709)	108.7%	
PAYROLL	272,626	266,855	-	5,771	97.9%	
ACCOUNTS PAYABLE	210,352	203,156	-	7,196	96.6%	
CITY BILLING & CUSTOMER SERVICE	560,393	514,328	(2,507)	48,572	91.3%	
PURCHASING	634,301	636,889	-	(2,588)	100.4%	
CENTRAL STORES	183,684	178,639	-	5,045	97.3%	
MAIL SERVICES	96,326	96,361	2,088	(2,123)	102.2%	
<i>Total</i>	<u>4,576,067</u>	<u>4,479,858</u>	<u>8,776</u>	<u>87,433</u>	98.1%	<u>4,913,911</u>
TOTAL GENERAL GOVERNMENT	<u>11,516,057</u>	<u>10,940,766</u>	<u>10,803</u>	<u>564,488</u>	95.1%	<u>11,936,074</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,167,225	1,171,473	-	(4,248)	100.4%	
SUPPORT SERVICES	575,931	566,887	-	9,044	98.4%	
RECORDS	1,396,802	1,317,048	-	79,754	94.3%	
COMMUNITY SVCS	1,063,530	1,014,321	-	49,209	95.4%	
CRIME ANALYSIS	66,056	13,560	-	52,496	20.5%	
PROPERTY ROOM	125,326	125,053	-	273	99.8%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	381,881	482,443	6,419	(106,981)	128.0%	
RANGE	923,323	974,085	21,326	(72,087)	107.8%	
BEAT COORDINATORS	801,812	497,256	-	304,556	62.0%	
INFORMATION TECHNOLOGY	1,104,943	1,053,246	19,649	32,048	97.1%	
INVESTIGATIVE DIVISION	4,489,206	4,331,279	-	157,927	96.5%	
CRIME LAB	226,730	131,840	-	94,890	58.1%	
PATROL DIVISION	12,619,192	13,023,839	-	(404,647)	103.2%	
TRAFFIC	1,330,706	1,151,515	-	179,191	86.5%	
SPECIAL EVENTS	986,472	1,156,449	(1,872)	(168,105)	117.0%	
TACTICAL PATROL FORCE	1,131,685	1,138,252	-	(6,567)	100.6%	
STREET SWEEPING ENFORCEMENT	236,362	257,563	-	(21,201)	109.0%	
NIGHT LIFE ENFORCEMENT	458,400	259,585	-	198,815	56.6%	
PARKING ENFORCEMENT	1,031,837	937,502	-	94,335	90.9%	
CCC	2,358,455	2,144,690	7,308	206,456	91.2%	
ANIMAL CONTROL	564,640	627,759	-	(63,119)	111.2%	
<i>Total</i>	<u>33,040,514</u>	<u>32,376,587</u>	<u>52,830</u>	<u>611,098</u>	98.2%	<u>33,701,405</u>
<u>Fire</u>						
ADMINISTRATION	1,096,276	890,767	-	205,509	81.3%	
EMERGENCY SERVICES AND PUBLIC ED	218,086	202,939	2,049	13,098	94.0%	
PREVENTION	1,187,985	1,158,411	-	29,574	97.5%	
WILDLAND FIRE MITIGATION PROGRAM	191,083	179,170	13,774	(1,861)	101.0%	
OPERATIONS	17,188,401	16,354,411	3,804	830,186	95.2%	
ARFF	1,623,165	1,664,745	-	(41,580)	102.6%	
<i>Total</i>	<u>21,504,996</u>	<u>20,450,443</u>	<u>19,627</u>	<u>1,034,927</u>	95.2%	<u>20,663,823</u>
TOTAL PUBLIC SAFETY	<u>54,545,510</u>	<u>52,827,030</u>	<u>72,456</u>	<u>1,646,024</u>	97.0%	<u>54,365,228</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	862,361	797,335	3,222	61,804	92.8%	
ENGINEERING SVCS	4,129,675	4,126,151	2,530	993	100.0%	
PUBLIC RT OF WAY MGMT	1,011,589	936,366	1,803	73,421	92.7%	
ENVIRONMENTAL PROGRAMS	393,673	312,293	31,393	49,988	87.3%	
<i>Total</i>	<u>6,397,298</u>	<u>6,172,337</u>	<u>38,948</u>	<u>186,013</u>	97.1%	<u>6,745,728</u>
TOTAL PUBLIC WORKS	<u>6,397,298</u>	<u>6,172,337</u>	<u>38,948</u>	<u>186,013</u>	97.1%	<u>6,745,728</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	524,868	491,143	-	33,725	93.6%	
FACILITIES	394,356	391,037	405	2,914	99.3%	
CULTURAL ARTS	429,832	417,759	-	12,073	97.2%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
YOUTH ACTIVITIES	752,636	712,502	(756)	40,890	94.6%	
SR CITIZENS	722,733	691,871	43	30,819	95.7%	
AQUATICS	1,033,575	1,068,394	11,230	(46,049)	104.5%	
SPORTS	483,177	444,614	-	38,563	92.0%	
TENNIS	275,753	270,677	-	5,076	98.2%	
NEIGHBORHOOD & OUTREACH SERV	1,263,260	1,182,733	-	80,527	93.6%	
ADMINISTRATION	528,293	516,601	-	11,692	97.8%	
PROJECT MANAGEMENT TEAM	242,538	268,224	-	(25,686)	110.6%	
BUSINESS SERVICES	375,931	333,005	4,705	38,221	89.8%	
FACILITY & PROJECT MGT	1,012,354	998,090	-	14,264	98.6%	
GROUNDS MANAGEMENT	4,051,580	4,000,666	1,499	49,415	98.8%	
FORESTRY	1,182,344	1,105,807	180	76,357	93.5%	
BEACH MAINTENANCE	170,234	144,808	17,685	7,741	95.5%	
<i>Total</i>	<u>13,443,464</u>	<u>13,042,463</u>	<u>34,991</u>	<u>366,010</u>	<u>97.3%</u>	<u>15,180,909</u>
<u>Library</u>						
ADMINISTRATION	416,148	399,749	-	16,399	96.1%	
PUBLIC SERVICES	2,161,456	2,174,894	3,950	(17,388)	100.8%	
SUPPORT SERVICES	1,594,389	1,315,617	2,059	276,713	82.6%	
<i>Total</i>	<u>4,171,993</u>	<u>3,890,260</u>	<u>6,009</u>	<u>275,723</u>	<u>93.4%</u>	<u>4,414,459</u>
TOTAL COMMUNITY SERVICES	<u>17,615,457</u>	<u>16,932,723</u>	<u>41,001</u>	<u>641,733</u>	<u>96.4%</u>	<u>19,595,368</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	491,949	464,357	-	27,592	94.4%	
ECON DEV	62,919	56,554	-	6,365	89.9%	
CITY ARTS ADVISORY PROGRAM	540,483	540,483	-	-	100.0%	
HUMAN SVCS	818,612	803,973	-	14,639	98.2%	
RDA	730,700	637,811	-	92,889	87.3%	
RDA HSG DEV	677,395	657,285	-	20,110	97.0%	
LR PLANNING/STUDIES	792,833	724,734	-	68,099	91.4%	
DEV & DESIGN REVIEW	1,038,992	949,306	-	89,686	91.4%	
ZONING	853,074	778,253	-	74,821	91.2%	
DESIGN REV & HIST PRESERVATN	940,732	861,284	14,475	64,972	93.1%	
SHO/ENVIRON REVIEW/TRAINING	703,239	670,524	-	32,715	95.3%	
BLDG PERMITS	1,018,740	962,073	444	56,223	94.5%	
RECORDS & ARCHIVES	527,248	474,411	12,499	40,339	92.3%	
PLAN CK & COUNTER SRV	1,268,494	1,168,365	7,926	92,203	92.7%	
<i>Total</i>	<u>10,465,410</u>	<u>9,749,555</u>	<u>35,344</u>	<u>680,511</u>	<u>93.5%</u>	<u>10,765,630</u>
TOTAL COMMUNITY DEVELOPMENT	<u>10,465,410</u>	<u>9,749,555</u>	<u>35,344</u>	<u>680,511</u>	<u>93.5%</u>	<u>10,765,630</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	24,724	-	(2,452)	111.0%	
COMMUNITY PROMOTIONS	1,706,580	1,733,709	-	(27,129)	101.6%	
SPECIAL PROJECTS	21,000	10,150	-	10,850	48.3%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	353,568	325,127	-	28,441	92.0%	
CAPITAL OUTLAY TRANSFER	573,170	573,170	-	-	100.0%	
APPROP. RESERVE	185,701	-	-	185,701	0.0%	
<i>Total</i>	<u>2,905,791</u>	<u>2,710,380</u>	<u>-</u>	<u>195,411</u>	93.3%	<u>3,088,508</u>
TOTAL NON-DEPARTMENTAL	<u>2,905,791</u>	<u>2,710,380</u>	<u>-</u>	<u>195,411</u>	93.3%	<u>3,088,508</u>
 TOTAL EXPENDITURES	 <u>103,445,523</u>	 <u>99,332,791</u>	 <u>198,551</u>	 <u>3,914,181</u>	 96.2%	 <u>106,496,537</u>

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
TRAFFIC SAFETY FUND					
Revenue	515,000	519,543	-	(4,543)	100.9%
Expenditures	515,000	519,543	-	(4,543)	100.9%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,621,500	2,512,895	-	108,605	95.9%
Expenditures	3,397,820	2,707,538	103,448	586,834	82.7%
<i>Revenue Less Expenditures</i>	<u>(776,320)</u>	<u>(194,642)</u>	<u>(103,448)</u>	<u>(478,229)</u>	
SOLID WASTE PROGRAM					
Revenue	18,174,209	17,790,807	-	383,402	97.9%
Expenditures	18,800,657	18,144,442	81,306	574,909	96.9%
<i>Revenue Less Expenditures</i>	<u>(626,448)</u>	<u>(353,634)</u>	<u>(81,306)</u>	<u>(191,507)</u>	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	3,244,916	2,320,434	-	924,481	71.5%
Expenditures	3,121,049	2,533,726	177,520	409,803	86.9%
<i>Revenue Less Expenditures</i>	<u>123,867</u>	<u>(213,292)</u>	<u>(177,520)</u>	<u>514,679</u>	
COUNTY LIBRARY					
Revenue	1,703,932	1,944,281	-	(240,349)	114.1%
Expenditures	1,790,938	1,728,702	34,300	27,936	98.4%
<i>Revenue Less Expenditures</i>	<u>(87,006)</u>	<u>215,579</u>	<u>(34,300)</u>	<u>(268,285)</u>	
STREETS FUND					
Revenue	9,571,682	9,853,915	-	(282,233)	102.9%
Expenditures	14,093,895	9,547,969	1,513,198	3,032,728	78.5%
<i>Revenue Less Expenditures</i>	<u>(4,522,213)</u>	<u>305,946</u>	<u>(1,513,198)</u>	<u>(3,314,961)</u>	
MEASURE "D"					
Revenue	4,884,000	3,926,038	-	957,962	80.4%
Expenditures	9,067,069	3,951,181	745,448	4,370,439	51.8%
<i>Revenue Less Expenditures</i>	<u>(4,183,069)</u>	<u>(25,144)</u>	<u>(745,448)</u>	<u>(3,412,477)</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

WATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
	-	87,775	-	(87,775)	100.0%	-
Water Sales - Metered	29,850,000	28,182,786	-	1,667,214	94.4%	29,010,771
Service Charges	385,000	502,356	-	(117,356)	130.5%	383,925
Cater JPA Treatment Charges	2,200,000	2,994,760	-	(794,760)	136.1%	2,307,074
Licenses & Permits	(2,500)	-	-	(2,500)	0.0%	-
Investment Income	1,008,000	1,153,628	-	(145,628)	114.4%	1,622,034
Grants	36,098	37,102	-	(1,004)	102.8%	20,000
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	693,698	1,101,895	-	(408,197)	158.8%	271,991
TOTAL REVENUES	<u>34,188,296</u>	<u>34,060,303</u>	<u>-</u>	<u>127,993</u>	<u>99.6%</u>	<u>33,615,795</u>
EXPENSES						
Salaries & Benefits	7,599,922	7,098,776	-	501,146	93.4%	6,883,294
Materials, Supplies & Services	10,540,950	8,118,449	419,320	2,003,181	81.0%	7,355,587
Special Projects	646,774	161,937	148,378	336,459	48.0%	150,126
Water Purchases	7,776,465	6,693,985	420,453	662,027	91.5%	7,114,293
Debt Service	5,094,672	4,502,447	-	592,225	88.4%	4,664,321
Capital Outlay Transfers	5,302,492	5,302,492	-	-	100.0%	9,384,384
Equipment	197,459	108,203	30,616	58,640	70.3%	64,536
Capitalized Fixed Assets	109,900	69,583	-	40,317	63.3%	71,212
Other	-	21,299	-	(21,299)	100.0%	20,739
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>37,418,635</u>	<u>32,077,171</u>	<u>1,018,767</u>	<u>4,322,697</u>	<u>88.4%</u>	<u>35,708,491</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	14,000,000	13,612,904	-	387,096	97.2%	13,416,960
Fees	410,000	532,409	-	(122,409)	129.9%	411,490
Investment Income	325,000	391,271	-	(66,271)	120.4%	543,156
Public Works	10,000	8,863	-	1,137	88.6%	9,107
Miscellaneous	83,850	28,773	-	55,077	34.3%	120,120
Operating Transfers-In	-	-	-	-	100.0%	350,000
TOTAL REVENUES	14,828,850	14,574,220	-	254,630	98.3%	14,850,834
EXPENSES						
Salaries & Benefits	5,125,324	4,715,223	-	410,101	92.0%	4,744,140
Materials, Supplies & Services	5,733,089	4,937,143	170,124	625,822	89.1%	5,248,542
Special Projects	711,367	883,911	-	(172,544)	124.3%	1,232,213
Transfers-Out	65,000	65,000	-	-	100.0%	-
Debt Service	1,354,888	1,287,737	-	67,151	95.0%	1,322,315
Capital Outlay Transfers	2,827,188	2,827,188	-	-	100.0%	2,174,923
Equipment	50,167	19,015	-	31,151	37.9%	13,907
Capitalized Fixed Assets	53,265	9,983	19,361	23,921	55.1%	20,843
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	16,070,288	14,745,201	189,485	1,135,602	92.9%	14,756,882

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)
DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	875,000	815,292	-	59,708	93.2%	843,248
Parking Fees	5,552,550	5,715,686	-	(163,136)	102.9%	5,596,908
Investment Income	202,500	205,059	-	(2,559)	101.3%	337,862
Rents & Concessions	23,740	23,740	-	-	100.0%	-
Public Works	-	1,890	-	(1,890)	100.0%	1,890
Reimbursements	50,000	17,851	-	32,149	35.7%	-
Miscellaneous	15,000	2,342	-	12,658	15.6%	78,392
Operating Transfers-In	43,500	43,500	-	-	100.0%	43,500
TOTAL REVENUES	6,762,290	6,825,360	-	(63,070)	100.9%	6,901,801
EXPENSES						
Salaries & Benefits	3,764,389	3,572,421	-	191,968	94.9%	3,618,490
Materials, Supplies & Services	1,978,278	1,596,812	6,086	375,380	81.0%	1,776,537
Special Projects	806,410	509,679	150,461	146,270	81.9%	638,839
Transfers-Out	312,621	312,621	-	-	100.0%	2,967,685
Capital Outlay Transfers	1,258,760	1,258,760	-	-	100.0%	2,672
Equipment	25,000	578	-	24,422	2.3%	1,950
Capitalized Fixed Assets	-	-	-	-	100.0%	14,570
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	8,195,457	7,250,869	156,547	788,041	90.4%	9,020,743

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)
AIRPORT OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial / Industrial	3,893,750	4,157,313	-	(263,563)	106.8%	4,225,643
Leases - Terminal	4,853,050	4,812,629	-	40,421	99.2%	4,748,794
Leases - Non-Commerical Aviation	1,075,875	1,190,075	-	(114,200)	110.6%	1,180,533
Leases - Commerical Aviation	2,113,451	2,146,494	-	(33,043)	101.6%	2,172,218
Investment Income	310,000	297,957	-	12,043	96.1%	515,313
Grants	-	156,834	-	(156,834)	100.0%	-
Reimbursements	-	-	-	-	100.0%	382,747
Miscellaneous	194,552	203,367	-	(8,815)	104.5%	306,594
Operating Transfers-In	-	1,497,368	-	(1,497,368)	100.0%	-
TOTAL REVENUES	<u>12,440,678</u>	<u>14,462,037</u>	<u>-</u>	<u>(2,021,359)</u>	<u>116.2%</u>	<u>13,531,841</u>
EXPENSES						
Salaries & Benefits	4,780,946	4,627,929	-	153,017	96.8%	4,654,810
Materials, Supplies & Services	6,291,961	6,090,075	68,655	133,231	97.9%	6,528,153
Special Projects	742,838	607,062	-	135,776	81.7%	582,234
Transfers-Out	7,351	7,351	-	-	100.0%	-
Capital Outlay Transfers	675,240	674,740	-	500	99.9%	2,502,062
Equipment	34,212	28,377	-	5,835	82.9%	63,305
Capitalized Fixed Assets	-	(5,055)	-	5,055	100.0%	39,532
Appropriated Reserve	191,045	-	-	191,045	0.0%	-
TOTAL EXPENSES	<u>12,723,593</u>	<u>12,030,479</u>	<u>68,655</u>	<u>624,459</u>	<u>95.1%</u>	<u>14,370,096</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	1,802,397	1,430,728	-	371,669	79.4%	1,882,515
Investment Income	28,300	30,700	-	(2,400)	108.5%	45,344
Rents & Concessions	299,741	275,313	-	24,428	91.9%	304,790
Miscellaneous	250,000	58,721	-	191,279	23.5%	384,196
TOTAL REVENUES	2,380,438	1,795,462	-	584,976	75.4%	2,616,845
EXPENSES						
Salaries & Benefits	1,137,368	1,134,032	-	3,336	99.7%	1,191,776
Materials, Supplies & Services	577,822	552,443	2,093	23,286	96.0%	650,336
Special Projects	31,190	976	9,524	20,690	33.7%	54,335
Transfers-Out	507,767	507,767	-	-	100.0%	-
Debt Service	219,058	212,939	-	6,119	97.2%	197,441
Capital Outlay Transfers	303,553	553	-	303,000	0.2%	1,069
Equipment	8,400	2,597	-	5,803	30.9%	600
Capitalized Fixed Assets	-	-	-	-	100.0%	611,576
TOTAL EXPENSES	2,785,158	2,411,308	11,617	362,234	87.0%	2,707,133

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Work Orders - Bldg Maint.	3,808,159	3,301,831	-	506,328	86.7%	3,727,134
Rents & Concessions	65,000	-	-	65,000	0.0%	-
Grants	818,200	818,200	-	-	100.0%	-
Service Charges	1,641,481	1,641,481	-	-	100.0%	1,799,291
Miscellaneous	15,430	16,359	-	(929)	106.0%	66,213
Operating Transfers-In	65,000	65,000	-	-	100.0%	-
TOTAL REVENUES	6,413,270	5,842,871	-	570,399	91.1%	5,592,638
EXPENSES						
Salaries & Benefits	3,071,012	2,915,010	-	156,002	94.9%	3,067,849
Materials, Supplies & Services	969,270	923,555	-	45,714	95.3%	860,396
Special Projects	1,702,262	895,900	(10,269)	816,631	52.0%	1,245,105
Transfers-Out	-	-	-	-	100.0%	215,094
Capital Outlay Transfers	65,829	65,829	-	-	100.0%	1,603
Equipment	23,000	1,353	-	21,647	5.9%	4,857
Capitalized Fixed Assets	843,724	807,782	15,590	20,352	97.6%	34,609
TOTAL EXPENSES	6,675,097	5,609,429	5,321	1,060,346	84.1%	5,429,513

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

FLEET REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	1,343,020	1,343,020	-	-	100.0%	1,720,463
Investment Income	194,000	206,814	-	(12,814)	106.6%	289,795
Rents & Concessions	242,848	242,848	-	-	100.0%	268,241
Miscellaneous	-	115,053	-	(115,053)	100.0%	100,930
TOTAL REVENUES	1,779,868	1,907,735	-	(127,867)	107.2%	2,379,428
EXPENSES						
Salaries & Benefits	162,092	150,474	-	11,618	92.8%	117,684
Materials, Supplies & Services	1,120	1,870	-	(750)	167.0%	1,847
Transfers-Out	-	-	-	-	100.0%	75,965
Capitalized Fixed Assets	3,658,662	876,533	1,530,061	1,252,068	65.8%	1,915,556
TOTAL EXPENSES	3,821,874	1,028,876	1,530,061	1,262,937	67.0%	2,111,052

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

FLEET MAINTENANCE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,480,238	2,480,238	-	-	100.0%	2,745,634
Miscellaneous	50,000	60,000	-	(10,000)	120.0%	78,326
Operating Transfers-In	-	-	-	-	100.0%	100,669
TOTAL REVENUES	2,530,238	2,540,238	-	(10,000)	100.4%	2,924,630
EXPENSES						
Salaries & Benefits	1,189,312	1,136,597	-	52,715	95.6%	1,224,772
Materials, Supplies & Services	1,367,766	1,098,154	69,887	199,726	85.4%	1,368,194
Special Projects	60,625	33,346	-	27,279	55.0%	58,935
Equipment	14,000	11,800	2,200	-	100.0%	12,215
Capitalized Fixed Assets	-	-	-	-	100.0%	42,056
TOTAL EXPENSES	2,631,703	2,279,897	72,087	279,719	89.4%	2,706,172

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,950,613	2,950,613	-	-	100.0%	3,197,440
Workers' Compensation Premiums	2,482,928	2,482,928	-	-	100.0%	2,107,502
OSH Charges	302,518	302,518	-	-	100.0%	291,860
Investment Income	337,615	273,043	-	64,572	80.9%	490,307
Miscellaneous	-	4,086	-	(4,086)	100.0%	425,451
Accel - Return of Premium	-	-	-	-	100.0%	750,520
TOTAL REVENUES	6,073,674	6,013,187	-	60,487	99.0%	7,263,080
EXPENSES						
Salaries & Benefits	600,672	547,216	-	53,456	91.1%	520,364
Materials, Supplies & Services	5,590,392	4,335,893	137,216	1,117,283	80.0%	4,611,302
Transfers-Out	780,000	780,000	-	-	100.0%	2,589,853
Capital Outlay Transfers	1,105	1,105	-	-	100.0%	2,137
Equipment	4,000	-	-	4,000	0.0%	4,638
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
TOTAL EXPENSES	6,999,840	5,664,213	137,216	1,198,411	82.9%	7,728,293

**** The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.**

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,435,147	2,446,175	-	(11,028)	100.5%	2,593,872
Miscellaneous	-	226	-	(226)	100.0%	10,526
TOTAL REVENUES	2,435,147	2,446,401	-	(11,254)	100.5%	2,604,397
EXPENSES						
Salaries & Benefits	1,537,067	1,462,019	-	75,048	95.1%	1,613,497
Materials, Supplies & Services	598,350	507,763	1,895	88,692	85.2%	618,307
Special Projects	1,700	3,408	-	(1,708)	200.5%	(38,265)
Transfers-Out	-	-	-	-	100.0%	107,983
Capital Outlay Transfers	-	-	-	-	100.0%	85,000
Equipment	408,269	312,387	3,213	92,669	77.3%	79,220
Capitalized Fixed Assets	-	-	-	-	100.0%	606
Appropriated Reserve	84,895	-	-	84,895	0.0%	-
TOTAL EXPENSES	2,630,280	2,285,576	5,108	339,597	87.1%	2,466,347

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2010 (100% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,482,056	1,368,325	-	113,731	92.3%	1,452,546
Leases - Food Service	2,393,380	2,280,276	-	113,104	95.3%	2,348,584
Slip Rental Fees	3,676,785	3,662,909	-	13,876	99.6%	3,521,717
Visitors Fees	700,000	517,613	-	182,387	73.9%	507,158
Slip Transfer Fees	250,000	524,425	-	(274,425)	209.8%	338,100
Parking Revenue	1,885,098	1,861,915	-	23,183	98.8%	1,556,885
Wharf Parking	268,749	241,131	-	27,618	89.7%	233,296
Other Fees & Charges	364,909	366,474	-	(1,565)	100.4%	368,106
Investment Income	125,000	252,029	-	(127,029)	201.6%	355,733
Rents & Concessions	279,322	280,653	-	(1,331)	100.5%	269,275
Grants	12,190	-	-	12,190	0.0%	-
Miscellaneous	97,049	169,822	-	(72,773)	175.0%	205,332
TOTAL REVENUES	11,534,538	11,525,572	-	8,966	99.9%	11,156,732
EXPENSES						
Salaries & Benefits	5,530,336	5,317,129	-	213,207	96.1%	5,412,768
Materials, Supplies & Services	3,436,967	3,296,373	89,597	50,996	98.5%	3,381,597
Special Projects	134,749	116,578	-	18,171	86.5%	41,643
Debt Service	1,673,572	1,603,699	-	69,873	95.8%	1,594,803
Capital Outlay Transfers	1,131,381	1,131,381	-	-	100.0%	865,671
Equipment	86,445	16,683	4,409	65,352	24.4%	103,274
Capitalized Fixed Assets	-	134	-	(134)	100.0%	-
Appropriated Reserve	80,000	-	-	80,000	0.0%	-
TOTAL EXPENSES	12,073,449	11,481,978	94,006	497,465	95.9%	11,399,756

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.